

ABSTRACT OF THE DISCLOSURE

A method of compensating certain employees is provided, which includes the steps of establishing a benefit plan which qualifies under federal law for certain tax benefits, including within the plan the ability to obtain the benefits of large increases in value of stocks in non-traditional businesses, making plan benefits available upon continued employment with the company, identifying the key employees to whom plan participation will be offered, and offering participation in the plan to such employees. A system of compensating identified employees is also provided via the use of a computer programmed to keep track of the employment status of participating employees, the employment time periods for which benefits are to be provided, the value of the plan investments in non-traditional business during such time, and the benefits to be provided to each participating employee.